

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor, if only one name is listed below, or an original, first and joint inventor, if plural names are listed below, of the subject matter which is claimed and for which a patent is sought on the invention entitled CARGO TRAILER, the specification of which is attached hereto.

I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the United States Patent and Trademark Office (the Office), all information which is known by me to be material to patentability as defined in Title 37, Code of Federal Regulations (C.F.R.), § 1.56.

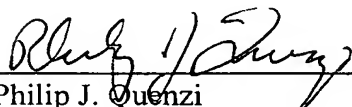
POWER OF ATTORNEY

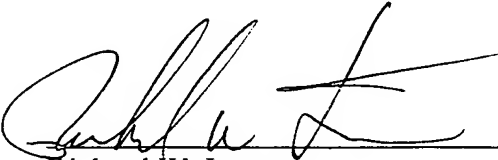
I hereby appoint the patent law firm of Van Dyke, Gardner, Linn & Burkhart, LLP, 2851 Charlevoix Drive, S.E., Suite 207, Grand Rapids, Michigan 49546, telephone number 616/975-5500, facsimile number 616/975-5505, and the individual patent attorneys and patent agents at such patent law firm, namely, Daniel Van Dyke, Reg. No. 25 046; Donald S. Gardner, Reg. No. 25 975; Terence J. Linn, Reg. No. 30 283; Frederick S. Burkhart, Reg. No. 29 288; Catherine S. Collins, Reg. No. 37 599; and Timothy A. Flory, Reg. No. 42 540, my attorney(s) or agent(s) with full power of substitution and revocation, to prosecute this application and to transact all business in and to receive all correspondence from the Patent and Trademark Office connected therewith.

All statements made herein of my own knowledge are true and all statements made on information and belief are believed to be true, and further, these statements are made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that such willful false statements may jeopardize the validity of this application or any patent issued thereon.

First joint inventor:

Second joint inventor:

 3/4/04
Philip J. Quenzi Date
Citizenship: U.S.A.
Residence: 47220 N. Larson Rd.
Atlantic Mine, Michigan 49905
Post Office Address: Same as above.

 3/4/04
Richard W. Jenney Date
Citizenship: U.S.A.
Residence: 6510 Sable Ridge Lane
Naples, Florida 34109
Post Office Address: Same as above.